



NEW JERSEY MOTOR VEHICLE COMMISSION  
MOTOR CARRIER SERVICES - IFTA SECTION  
225 E. STATE STREET, PO BOX 133  
TRENTON, NJ 08666-0133  
PHONE: (609) 633-9400

### INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY TAX RETURN

#### NAME AND ADDRESS

|   |       |          |  |  |
|---|-------|----------|--|--|
| FEDERAL ID NUMBER OR SOCIAL SECURITY NUMBER |       |          | <input type="checkbox"/><br>CHECK HERE<br>IF YOU DID<br>NOT OPERATE<br><br><b>NO<br/>OPERATION</b>         | <input type="checkbox"/><br>CHECK HERE<br>TO INDICATE<br>ADDRESS CHANGE<br><br><b>ADDRESS<br/>CHANGE</b> |
| LEGAL NAME                                  |       |          |  |  |
| DBA NAME (IF APPLICABLE)                    |       |          | <input type="checkbox"/><br>CHECK HERE<br>IF THIS IS AN<br>AMENDED RETURN<br><br><b>AMENDED<br/>RETURN</b> | <input type="checkbox"/><br>CHECK HERE<br>TO CANCEL<br>AN IFTA LICENSE<br><br><b>CANCEL<br/>LICENSE</b>  |
| BUSINESS ADDRESS                            |       |          |  |  |
| CITY  | STATE | ZIP CODE |  |  |
| MAILING ADDRESS                             |       |          |  |  |
| CITY  | STATE | ZIP CODE |  |  |

#### LICENSE INFORMATION

|   |   |   |                                   |
|---|---|---|-----------------------------------|
| Are your vehicles involved in a lease agreement?  | <input type="checkbox"/> Yes <input type="checkbox"/> No        | <b>REPORTING PERIOD</b>   |                                   |
| If yes, who is responsible for the fuel tax reporting?  | <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee | <input type="checkbox"/> 1ST QUARTER<br>(DUE APRIL 30)<br><br><input type="checkbox"/> 2ND QUARTER<br>(DUE JULY 31)<br><br><input type="checkbox"/> 3RD QUARTER<br>(DUE OCT 31)<br><br><input type="checkbox"/> 4TH QUARTER<br>(DUE JAN 31) | ENTER YEAR<br><br><b>20</b> _____ |
| Indicate name of Lessee:  |   |   |                                   |
| Indicate address of Lessee:   |   |   |                                   |
| <b>FUEL TYPE (CHECK ONE ONLY)</b><br><br><input type="checkbox"/> DIESEL <input type="checkbox"/> PROPANE <input type="checkbox"/> ETHANOL <input type="checkbox"/> LNG <input type="checkbox"/> E-85 <input type="checkbox"/> A55<br><input type="checkbox"/> GASOLINE <input type="checkbox"/> GASOHOL <input type="checkbox"/> METHANOL <input type="checkbox"/> CNG <input type="checkbox"/> M-85 |   |   |                                   |

#### MILES PER GALLON DURING THIS QUARTER (REFER TO ATTACHED INSTRUCTIONS)

|   |   |   |  |
|---|---|---|--|
| A | TOTAL MILES TRAVELED IN ALL JURISDICTIONS (ROUND TO THE NEAREST WHOLE MILE)<br>(MUST EQUAL TOTAL OF COLUMN E ON PAGE 3) | A |  |
| B | TOTAL TAX PAID GALLONS (MUST EQUAL TOTAL OF COLUMN H ON PAGE 3)   | B |  |
| C | AVERAGE FLEET MPG   | C |  |

#### COMPLETE PAGE 2 AND 3 BEFORE CONTINUING (REFER TO ATTACHED INSTRUCTIONS)

|   |   |                                 |      |    |
|---|---|---------------------------------|------|----|
| 1 | TOTAL BALANCE DUE (COLUMN M)  | 1                               | \$   |    |
| 2 | PENALTY (IF APPLICABLE) OF \$50.00 OR 10% OF THE TOTAL BALANCE DUE (WHICHEVER IS GREATER)   | 2                               | + \$ |    |
| 3 | CREDIT FROM PREVIOUS QUARTER(S) Credit can only be used from eight preceding quarters   | 3                               | - \$ |    |
| 4 | <b>TOTAL REMITTANCE (MAKE CHECKS PAYABLE TO "NJMVC")</b> →  | 4                               | \$   |    |
| 5 | OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT MARKED (NET REFUNDS UNDER \$10.00 ARE CARRIED FORWARD AS A CREDIT) | <input type="checkbox"/> REFUND | 5    | \$ |

I CERTIFY UNDER PENALTY OF PERJURY THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE

X

TELEPHONE NUMBER  
( )

DATE

TITLE OR LICENSE AGENT

#### FOR OFFICE USE ONLY

|                                |              |               |
|--------------------------------|--------------|---------------|
| <input type="checkbox"/> CASH  | AMOUNT<br>\$ | DATE RECEIVED |
| <input type="checkbox"/> CHECK | AMOUNT<br>\$ |               |

| LICENSE NAME           |  |   |  | IFTA LICENSE NUMBER                            |   |                  | YEAR   |                   | QTR   |  |
|------------------------|--|---|--|--|---|------------------|--|-------------------|---|--|
| D<br>JURIS-<br>DICTION | E<br>TOTAL IFTA<br>MILES<br>(SEE INSTRUCTIONS) | F<br>TOTAL TAXABLE<br>MILES<br>(SEE INSTRUCTIONS) | G<br>TAXABLE GALS.<br>CONSUMED<br>(COLUMN F +<br>LINE C) | H<br>TAX<br>PAID GALLONS<br>(SEE INSTRUCTIONS) | I<br>NET TAXABLE<br>GALLONS<br>(SEE INSTRUCTIONS) | J<br>TAX<br>RATE | K<br>TAX DUE/<br>CREDIT EARNED<br>(SEE INSTRUCTIONS) | L<br>INTEREST DUE | M<br>TOTAL BALANCE DUE<br>(COLUMN K + COLUMN L) |  |
| AK<br>Alaska           |  |   |  |  |   |                  |  |                   |   |  |
| AL                     |  |   |  |  |   |                  |  |                   |   |  |
| AR<br>Arkansas         |  |   |  |  |   |                  |  |                   |   |  |
| AZ                     |  |   |  |  |   |                  |  |                   |   |  |
| CA                     |  |   |  |  |   |                  |  |                   |   |  |
| CO                     |  |   |  |  |   |                  |  |                   |   |  |
| CT                     |  |   |  |  |   |                  |  |                   |   |  |
| DC                     |  |   |  |  |   |                  |  |                   |   |  |
| DE                     |  |   |  |  |   |                  |  |                   |   |  |
| FL                     |  |   |  |  |   |                  |  |                   |   |  |
| GA                     |  |   |  |  |   |                  |  |                   |   |  |
| IA                     |  |   |  |  |   |                  |  |                   |   |  |
| ID                     |  |   |  |  |   |                  |  |                   |   |  |
| IL                     |  |   |  |  |   |                  |  |                   |   |  |
| IN                     |  |   |  |  |   |                  |  |                   |   |  |
| SUR                    |  |   |  | SURCHARGE                                      |   |                  |  |                   |   |  |
| KS                     |  |   |  |  |   |                  |  |                   |   |  |
| KY                     |  |   |  |  |   |                  |  |                   |   |  |
| SUR                    |  |   |  | SURCHARGE                                      |   |                  |  |                   |   |  |
| LA                     |  |   |  |  |   |                  |  |                   |   |  |
| MA                     |  |   |  |  |   |                  |  |                   |   |  |
| MD                     |  |   |  |  |   |                  |  |                   |   |  |
| ME                     |  |   |  |  |   |                  |  |                   |   |  |
| MI                     |  |   |  |  |   |                  |  |                   |   |  |
| MN                     |  |   |  |  |   |                  |  |                   |   |  |
| MO                     |  |   |  |  |   |                  |  |                   |   |  |
| MS                     |  |   |  |  |   |                  |  |                   |   |  |
| MT                     |  |   |  |  |   |                  |  |                   |   |  |
| NC                     |  |   |  |  |   |                  |  |                   |   |  |
| ND                     |  |   |  |  |   |                  |  |                   |   |  |
| NE                     |  |   |  |  |   |                  |  |                   |   |  |
| NH                     |  |   |  |  |   |                  |  |                   |   |  |
| NJ                     |  |   |  |  |   |                  |  |                   |   |  |
| NM                     |  |   |  |  |   |                  |  |                   |   |  |
| NV                     |  |   |  |  |   |                  |  |                   |   |  |
| NY                     |  |   |  |  |   |                  |  |                   |   |  |
| OH                     |  |   |  |  |   |                  |  |                   |   |  |
| SUB<br>TOTALS          |  |   |  |  |   |                  |  |                   |   |  |

| LICENSE NAME  |  |   |  |  | IFTA LICENSE NUMBER                               |                  | YEAR   |                   | QTR   |  |
|---|--|---|--|--|---|------------------|--|-------------------|---|--|
| D<br>JURIS-<br>DICTION  | E<br>TOTAL IFTA<br>MILES<br>(SEE INSTRUCTIONS) | F<br>TOTAL TAXABLE<br>MILES<br>(SEE INSTRUCTIONS) | G<br>TAXABLE GALLONS<br>CONSUMED<br>(COLUMN F +<br>LINE C) | H<br>TAX<br>PAID GALLONS<br>(SEE INSTRUCTIONS) | I<br>NET TAXABLE<br>GALLONS<br>(SEE INSTRUCTIONS) | J<br>TAX<br>RATE | K<br>TAX DUE/<br>CREDIT EARNED<br>(SEE INSTRUCTIONS) | L<br>INTEREST DUE | M<br>TOTAL BALANCE DUE<br>(COLUMN K + COLUMN L) |  |
| OK  |  |   |  |  |   |                  |  |                   |   |  |
| OR  |  |   |  |  |   |                  |  |                   |   |  |
| PA  |  |   |  |  |   |                  |  |                   |   |  |
| RI  |  |   |  |  |   |                  |  |                   |   |  |
| SC  |  |   |  |  |   |                  |  |                   |   |  |
| SD  |  |   |  |  |   |                  |  |                   |   |  |
| TN  |  |   |  |  |   |                  |  |                   |   |  |
| TX  |  |   |  |  |   |                  |  |                   |   |  |
| UT  |  |   |  |  |   |                  |  |                   |   |  |
| VA  |  |   |  |  |   |                  |  |                   |   |  |
| SUR   |  |   |  | SURCHARGE                                      |   |                  |  |                   |   |  |
| VT  |  |   |  |  |   |                  |  |                   |   |  |
| WA  |  |   |  |  |   |                  |  |                   |   |  |
| WI  |  |   |  |  |   |                  |  |                   |   |  |
| WV  |  |   |  |  |   |                  |  |                   |   |  |
| WY  |  |   |  |  |   |                  |  |                   |   |  |
| Use this space to report the second tax rate for jurisdictions with multiple tax rates. Enter the first tax rate in the standard table and write the jurisdiction's mail abbreviation and compute the second tax rate in the space below. |  |   |  |  |   |                  |  |                   |   |  |
|   |  |   |  |  |   |                  |  |                   |   |  |
|   |  |   |  |  |   |                  |  |                   |   |  |
|   |  |   |  |  |   |                  |  |                   |   |  |
| CANADIAN JURISDICTIONS  |  |   |  |  |   |                  |  |                   |   |  |
| AB  |  |   |  |  |   |                  |  |                   |   |  |
| BC  |  |   |  |  |   |                  |  |                   |   |  |
| MB  |  |   |  |  |   |                  |  |                   |   |  |
| NB  |  |   |  |  |   |                  |  |                   |   |  |
| NL  |  |   |  |  |   |                  |  |                   |   |  |
| NS  |  |   |  |  |   |                  |  |                   |   |  |
| NT  |  |   |  |  |   |                  |  |                   |   |  |
| ON  |  |   |  |  |   |                  |  |                   |   |  |
| PE  |  |   |  |  |   |                  |  |                   |   |  |
| QC  |  |   |  |  |   |                  |  |                   |   |  |
| SK  |  |   |  |  |   |                  |  |                   |   |  |
| YT  |  |   |  |  |   |                  |  |                   |   |  |
| NON-MEMBER JURISDICTIONS  |  |   |  |  |   |                  |  |                   |   |  |
| MX<br>Mexico  |  |   |  |  |   |                  |  |                   |   |  |
| SUB<br>TOTALS   |  |   |  |  |   |                  |  |                   |   |  |
| TOTALS  |  |   |  |  |   |                  |  |                   |   |  |

## IFTA QUARTERLY TAX RETURN INSTRUCTIONS

**TAX RETURNS ARE REQUIRED EVEN WHEN NO OPERATIONS ARE CONDUCTED DURING THE REPORTING PERIOD.**

**A SEPARATE TAX RETURN MUST BE COMPLETED FOR EACH FUEL TYPE.**

**ANY ADDITIONAL TAXES DUE MUST BE POSTMARKED BY THE QUARTERLY DUE DATE, EVEN WHEN FILING ONLINE.**

### PAGE 1

#### NAME AND ADDRESS –

- Federal ID Number or Social Security Number: Number associated with the legal documents.
- Legal Name: Name associated with legal documents.
- DBA Name (If Applicable): A name that differs from the legal name. It must be reflected within the legal documents.
- Business Address: Primary address of company. The address must be proven with legal documents.

**OWNER/OPERATORS** – If you are an owner/operator with a New Jersey IFTA license you must file an IFTA quarterly tax return. If leased to a carrier who supplies the decal, then that carrier must file the IFTA quarterly tax return.

**NO OPERATION** – Mark X in this box if you did not operate a qualified vehicle(s) in any jurisdiction, including your base jurisdiction, during the quarter. Sign and mail the return.

**AMENDED RETURN** – Mark X in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting.

**ADDRESS CHANGE** – Mark X in this box if changing or correcting a mailing address. Type the new address in the mailing address field on the form. **NOTE: If it is a business address change, please supply a copy of the proper proof of address with the return.**

**CANCEL LICENSE** – Mark X in this box if you are filing a final return and requesting license cancellation. Attach unused decals to the form and return. **NOTE: Depending on when you submit your canceled return, you may receive the next quarter. I.E. Canceling the license for the second quarter while in the third quarter will issue a third quarter return to you.**

**Line A** **TOTAL MILES TRAVELED IN ALL JURISDICTIONS** – (IFTA and non-IFTA). Round to the nearest whole mile.

**Line B** **TOTAL TAX PAID GALLONS** – Total fuel consumed in all jurisdictions (IFTA and non-IFTA). Round to the nearest whole gallon. Report all fuel placed in the supply tank of a qualified motor vehicle.

**Line C** **AVERAGE FLEET MPG** – Average miles per gallon. Calculate MPG by dividing the total miles (Line A) by total gallons consumed (Line B). Round to two decimal points.

### COMPLETE PAGE 2 AND 3 BEFORE FINISHING PAGE 1

### PAGE 2 AND 3

**Column E** **TOTAL MILES** – Enter the total miles traveled in each jurisdiction for this fuel type.

**Column F** **TOTAL TAXABLE MILES** – Enter the total taxable miles in each jurisdiction minus fuel trip permit miles. Fuel trip permit miles are not considered taxable miles in any jurisdiction. Toll miles and off-highway miles are taxable miles in most jurisdictions. Contact each jurisdiction for information on these exceptions. **NOTE: Mileage reported in Column F cannot be greater than the mileage reported in Column E.**

**Column G** **TAXABLE GALLONS CONSUMED** – Divide Column F by the average fleet MPG (Line C) on page 1. Round to the nearest whole gallon.

**Column H** **TAX PAID GALLONS PURCHASED** – Enter gallons purchased from fuel receipts in Column H for all qualified motor vehicles. (Example: Total all fuel receipts from New Jersey. If purchases total 1,000 gallons, mark 1,000 in Column H for New Jersey. Total all receipts for Illinois. If receipts total 50 gallons then Column H for Illinois will be 50.) Do this for each jurisdiction in which you purchased fuel.

**BULK STORAGE** – When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

**SURCHARGES** – Some jurisdictions have a surcharge calculated separately from the fuel tax. The following is an example calculation for a surcharge using an MPG of 5.0.

#### EXAMPLE

| COLUMN E         | COLUMN F            | COLUMN G                 | COLUMN H                   | COLUMN I                               | COLUMN J              | COLUMN K              |
|------------------|---------------------|--------------------------|----------------------------|--|-----------------------|-----------------------|
| TOTAL IFTA MILES | TOTAL TAXABLE MILES | TAXABLE GALLONS CONSUMED | TAX PAID GALLONS PURCHASED | NET TAXABLE GALLONS                    | TAX RATE AND PURCHASE | TAX DUE/CREDIT EARNED |
| 1,250            | 1,250               | 250                      | 400                        | -150 difference in Column G & Column H | X .10                 | -\$15.00              |
|                  |                     |                          | SURCHARGE                  | 250 Same as Column G                   | X .05                 | \$12.50               |

**NOTE:** If the total of Column H exceeds the sum of fuel purchased entered on Line B, the return will be rejected. Rejected returns must be corrected and filed. If a corrected return is filed after the original due date, penalties and interest for all jurisdictions with a tax due will be assessed.

## INSTRUCTIONS (IFTA QUARTERLY TAX RETURN) CONTINUED

- Column I** **NET TAXABLE GALLONS** – The difference between Column G and Column H.  
If Column G is greater than Column H, subtract Column H from Column G and enter the taxable gallons in Column I. This is the tax due. If Column H is greater than Column G, subtract Column G from Column H and enter the taxable gallons in Column I. This is the credit earned.  
The surcharge line for IN, KY, & VA will be the same as Column G. No credits for fuel purchases are given when computing surcharges.
- Column K** **TAX DUE / CREDIT EARNED** – Calculate the tax due or credit earned for each jurisdiction by multiplying column I by Column J. This is the tax due or credit earned for each jurisdiction.
- Column L** **INTEREST DUE** – For late or amended returns, interest is computed on the tax due from the due date of the return until payment is received. Interest is computed at 1 percent (%) per month.
- Column M** **TOTAL BALANCE DUE** – Add amounts from Column K and Column L. This will be the tax due or credit earned for each jurisdiction.

### RETURN TO PAGE 1

- Line 1** **TOTAL BALANCE DUE (COLUMN M)** – Enter the net results of tax due or credit earned from the bottom of Column M, page 3.
- Line 2** **PENALTY (IF APPLICABLE)** – Returns not filed by the due date are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10 percent (%) of net tax liability, whichever is greater, is assessed on late filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.
- Line 3** **CREDIT FROM PREVIOUS QUARTERS** – If you have a credit from a previous quarter, you may apply that credit to the current filing. Credit can only be used from the eight preceding quarters.
- Line 4** **TOTAL REMITTANCE** – This is the total of all taxes, interest (if applicable), and penalty (if applicable).
- Line 5** **OVERPAYMENT** – Mark X in this box if you want a refund of an overpayment. Net refunds under \$10.00 are carried forward as a credit. Overpayments are processed as a credit if the refund box is not marked.

Mail original return(s) to:  
New Jersey Motor Vehicle Commission  
Motor Carrier Services - Fuel Tax Section  
225 East State Street, PO Box 133  
Trenton, New Jersey 08666-0133

## IFTA RECORD KEEPING REQUIREMENTS

**NOTE: It is the sole responsibility of IFTA licensees to maintain the following records for a period of four (4) years.**

**Mileage Records:** Individual Vehicle Mileage Record (IVMR) which shows the date of trip (starting and ending); trip origin and destination (including city and state); routes of travel; beginning and ending odometer readings; total trip miles; miles by jurisdiction; vehicle unit number and licensee's name.

**Fuel Receipts:** Fuel purchases which show the date of purchase; name and address of seller; number of gallons purchased; price per gallon; unit number or license plate number of vehicle into which the fuel was placed; and the purchaser's signature.

**Bulk Fuel Storage:** Records which show the date of withdrawal; number of gallons withdrawn; fuel type; unit number or plate number of the vehicle into which the fuel was placed; and purchase and inventory records to substantiate that the tax was paid on the bulk purchases.